

**LOGISTICS BUSINESS PROCESS
PROPERTY ACCOUNTABILITY
CHECK LIST**

PURPOSE: This checklist was prepared to enable any HQUSACE Staff Member of, the Engineer Inspector General's Office, The Audit Agency Office or Staff members on The Logistics Review Team, performing Staff Assistance Visits, to perform a comprehensive review of property accountability and property authorization process. This check list, when used with sound sampling techniques, will provide the Commanders of USACE Activities as well as the Commander USACE, assurance that processes are in place that promote Property Accountability for HQUSACE and Army property.

REQUISITIONS

Business Process: Review all requisitions (Purchase Requests) for expendable, durable, accountable property and services contracts for maintenance, except for AE Contracts, Construction Contracts and work for others when the property will not be used by the Corps, for authorizations, source of supply, the correct priority when coupled with the FAD and UND and post the requests to the document register. After the review is complete, approve disapprove or correct the request prior to forwarding the request to contracting.

CHECK LIST

1. Review and approve all Purchase Requests.

Note: Unless stated the procedures are the same for both CEFMS and Non CEFMS Activities.

a. Non CEFMS Activities. Review manual DA Form 3953 Purchase Requests received at the Contracting Division to determine if they have been reviewed and approved signed by Logistics or the Commanders designated representative.

b. CEFMS Activities:

(1) Review "P" Resource code Property items in the data manager table in CEFMS to determine if they require Property Book approval.

(2) Review "S" Resource code Services items in the data manager table in CEFMS to ensure property is not imbedded in service requests to be furnished by the contract.

(3) Review "S" Resource code items for maintenance services in the data manager table in CEFMS to determine if the technical review person is someone in Logistics. (This

satisfies the requirement for the Chief of Logistics to review all service contracts to insure supply items are not imbedded in Service Contracts.)

2. Are all requisitions controlled by the use of a document register.

a. Non CEFMS Activities: Is a document register maintained for all Purchase requests. This can be a manual, automated or the APPMS document register, if all types of property, expendable, durable and accountable property is maintained in the APPMS Pre_Load file.

b. CEFMS Activities: CEFMS automatically assigns document numbers to all requisitions (purchase requests) when the requisition is initiated and is considered the document register. No action required for verification.

3. Is the correct Force Activity Designator (FAD) and Urgency of Need Designator (UND) coupled with the correct Priority prior to forwarding the purchase request to contracting, DLA or GSA.

a. Non CEFMS Activities: Review the manual DA Form 3953 Purchase request suspense file in Supply to ensure the UND and Priority is listed on the document prior to being sent to Contracting.

b. CEFMS Activities: Review the Pre_load Property Screen sub menu Approved Requisition in APPMS to ensure the correct UND and priority was assigned by the customer during purchase request initiation.

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4. Requisitions - Ensure all requisitions contain a valid Authorization

a. CEFMS and Non CEFMS Activities: Prior to acquisition, each requested line item must be verified for authorization. Review the current TDA, CTA, CPAD LCAA, etc. documents for actual documentation. The equipment will be listed in the following documents, and sequenced by: TDA - LIN (Line Item Number), CTA - line item number or nomenclature, CPAD - Federal Supply Class, (the first four numbers of the national stock number), LCAA - National Stock Number (NSN), Management Control Number (MCN), Supply catalog/component listing - nomenclature, Technical Manual - nomenclature, Information Mission Area Modernization Plan - nomenclature, Additive operational project - nomenclature and Mobilization Table of Distribution and Allowance - LIN.

b. If no authorization exists, review memorandums that request equipment documentation approval, and HQ Logistics approval for that equipment. Also, review if there is an Interim authorization approval (IAA) on file. If no memorandum or authorization exists, the request line item is not approved.

c. All requisitions/request for property must cite an authorization document (TDA, CTA, CPAD, LCAA, etc.).

(1) Non CEFMS Activities. Review the manual DA Form 3953 purchase request suspense file in supply and contracting to determine if authorizations are listed on the Purchase request. (Examples are :TDA number-CEW74RDV, CTA number-50-909, LCAA, etc.). Review the Maintain Property screen in APPMS and verify property book authorization have been entered correctly. (APPMS requires an authorization but does not contain any tables to verify the Source Authorization Document.

(2) CEFMS Activities. Review the maintain property screen in the APPMS program and compare the authorization with the Source document for the authorization. (Ensure a sample size is sufficient to insure confidence in the overall sample, since the remarks field in the electronic purchase request is not retained after approval)

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5. Ensure all requisitions are routed to the correct Source Of Supply (SOS).

a. Non CEFMS Activities. Review the manual DA Form 3953 Purchase Requests suspense file in Supply for local purchase of common items of equipment, safety items, furniture etc., to determine if consideration was considered for routing them to GSA, DLA or UNICOR (Federal Prison Industries).

b. CEFMS Activities. Review the Request for goods or services screen in CEFMS and sample the line item request screen for method of accomplishment (MOA) to determine if mandated sources of supply i.e. GSA DLA or UNICOR were considered when ordering common items.

RECEIVING

Business Process: All receipts will be processed by a designated receiving agent who has been trained by Logistics and processed in a timely manner to preclude demurrage charges and late penalties being paid to the supplier.

CHECK LIST

1. Ensure Receipts are processed in a timely manner. Check with Finance and Accounting to determine if any late fees and or demurrage charges are attributed to late receiving.

2. Ensure all property is received by a designated receiving agent who has been trained by Logistics.

- a. Non CEFMS Activities.

1. Obtain a copy of designated receiving agents from the Chief of Logistics and determine if training was provided.

2. Review the receiving reports (DD form 1155 or DD Form 250) to determine if they have been signed by designated individuals.

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- b. CEFMS Activities:

1. Review the permissions table file in the Data Manager function in CEFMS and compare it to documentation on file in Logistics.

2. Determine if a record of training was established in logistics for individual listed in the permissions table in CEFMS.

3. Review completed receiving reports in CEFMS to determine if they have been signed by designated individuals.

HAND RECEIPT ACCOUNTS

Business Process: Hand receipt Account Holders will be designated by the Property Book Officer no lower than 1st line supervisors. The PBO will ensure that all hand receipt accounts are inventoried by the person having possession of the property or their supervisors using Bar Gun Scanning Equipment provided by the PBO. In addition, the PBO will ensure property in the PBOs' possession or under the PBOs' control is also inventoried annually.

CHECK LIST

1. Review the letters designating Hand Receipt Account Holders maintained by the PBO to ensure they are no lower in the chain of command than first line supervisors.

2. Have the PBO print out at least 10% of the Inventory Reconciliation Programs retained in the APPMS Program for

the previous years inventory. Review the listing to determine if all overages and shortages were reconciled prior to the HRA signing the completed inventory. (If these files are not available then the HRA's are not using Bar gun scanning equipment to reconcile inventories.)

3. Review the signed hand receipts retained by the PBO to determine if they have been inventoried annually.

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4. Review the and inventory reconciliation list in APPMS and ensure the required Memorandum was forwarded to the Commander indicating the status of the PBO inventory.

DISPOSAL

Business Process: Excess property will be circularized within the Corps for reuse prior to disposal. Property which cannot be reused within the Corps will be disposed of using the Defense Re-utilization Marketing Activity (DRMA) or GSA will be contacted requesting a local auction be conducted to dispose of property locally. Abandonment or destruction will be used as the last resort in the disposal process.

CHECK LIST

1. Review the APPMS disposal transactions file and compare them to E-mail files to determine if the property was advertised Corps Wide for re-use prior to disposal.

2. Review the manual DD Form 1348-1 document file and compare them to the APPMS Disposal file to determine if all property is being transferred to DRMA for disposal.

3. Review the manual Standard Form 126 request for sale file and compare it to the APPMS Disposal transactions file to determine if the sale\auction of property was sanctioned by GSA.

4. Review Memorandums signed by the Commander authorizing the abandonment or destruction of property and compare these transactions to the E-Mail circularizing letters, and notifications from DRMA or GSA authorizing the items to be abandoned or destroyed locally.

